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IN THE U.S. PATENT AND TRADEMARK OFFICE

July 25, 2005

pplicant(s): Makoto NAKAMURA

Title : CRANKSHAFT SUPPORTER

Serial No.: 10/601 778 Group: 3682

Confirmation No.: 9504

Filed: June 23, 2003 Examiner: Hannon

International Application No.: -

International Filing Date: -

Atty. Docket No.: Saigoh 300

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Enclosed is Issue Fee/Publication Fee Transmittal Form PTOL-85 (Part B) and a check in the amount of \$1,700 to cover the Issue Fee and Publication Fee (if required).

The Commissioner is hereby authorized to credit any over-payment of, or to charge any deficiency in, the patent issue fees or publication fees required under 37 CFR 1.18 to Deposit Account No. 06-1382. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

IN DUPLICATE

BRT/ad

FLYNN, THIEL, BOUTELL & TANIS, P.C.

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Phone: (269) 381-1156 Fax: (269) 381-5465 Respectfully Submitted,

Brian R. Tumm

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175.05/05

Brian R. Tumm